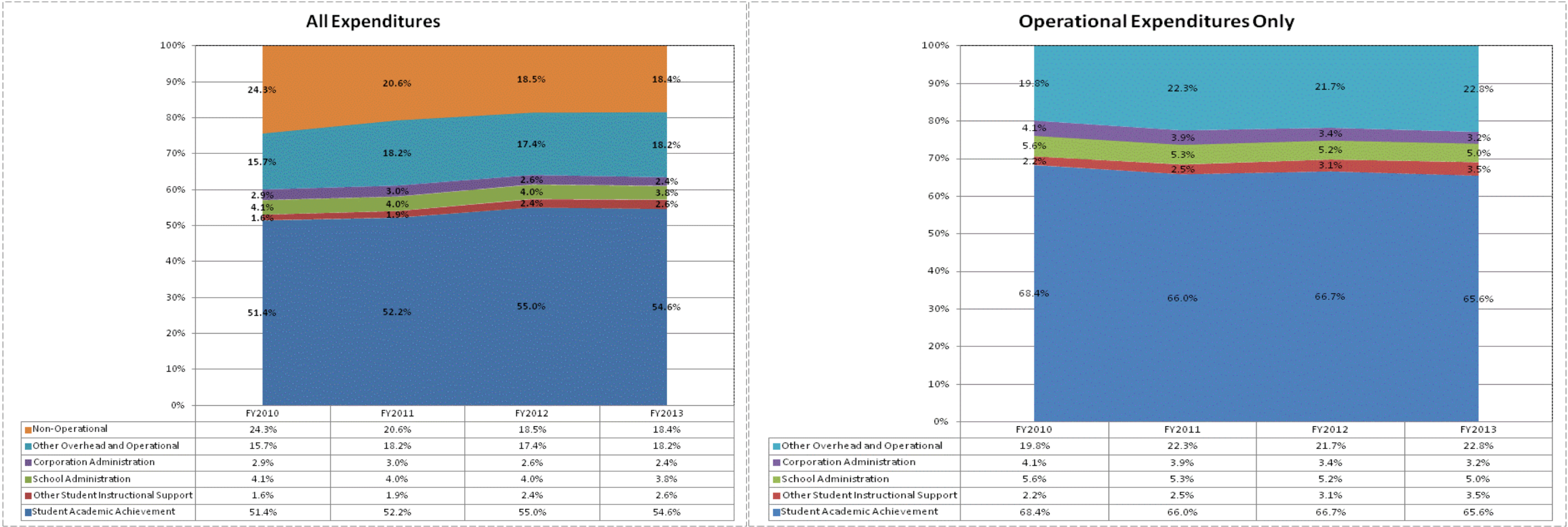


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
South Adams Schools (35)

South Adams Schools (35)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$6,464,115	53.1%	\$8,254,427	53.2%	\$7,913,222	55.0%	\$8,026,837	54.6%
Student Instructional Support	\$1,036,767	8.5%	\$1,020,848	6.6%	\$919,149	6.4%	\$946,550	6.4%
Overhead and Operational	\$2,867,003	23.5%	\$3,017,605	19.4%	\$2,882,370	20.1%	\$3,026,776	20.6%
Nonoperational	\$1,814,502	14.9%	\$3,232,438	20.8%	\$2,661,109	18.5%	\$2,698,415	18.4%
Grand Total	\$12,182,387		\$15,525,318		\$14,375,850		\$14,698,578	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	61.6%	59.7%	61.4%	61.0%



School Corporation Expenditures by Expenditure Type
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South Adams Schools (35)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$322,332	\$354,423	\$360,456	N/A	12%	2%
11100 Regular Programs; Elementary	\$2,415,183	\$3,061,476	\$2,878,477	\$2,742,947	14%	-10%	-5%
11200 Regular Programs; Middle/Junior High	\$10,457	\$972	\$812,881	\$821,505	> 500%	> 500%	1%
11300 Regular Programs; High School	\$1,502,461	\$2,094,387	\$1,440,748	\$1,384,234	-8%	-34%	-4%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$53,231	\$44,553	\$63,823	N/A	20%	43%
11420 Vocational Education; Agriculture B	\$61,550	\$65,386	\$55,086	\$57,134	-7%	-13%	4%
11450 Vocational Education; Consumer and Homemaking	\$33,546	\$65,748	\$66,583	\$70,151	109%	7%	5%
11470 Vocational Education; Business Education	\$234	\$5,302	\$0	\$0	-100%	-100%	N/A
11480 Vocational Education; Industrial Education A	\$56,648	\$67,698	\$59,836	\$58,568	3%	-13%	-2%
11490 Vocational Education; Industrial Education B	\$46,072	\$57,187	\$53,839	\$60,511	31%	6%	12%
11510 Vocational Education; Cooperative Education	\$0	\$6,079	\$5,945	\$5,553	N/A	-9%	-7%
11590 Other Vocational Education Programs	\$0	\$11,616	\$90,377	\$51,593	N/A	344%	-43%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$137,500	N/A	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$12,887	\$8,996	\$0	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$30,327	\$3,169	\$3,126	N/A	-90%	-1%
12350 Physical Impairment; Homebound	\$0	\$842	\$258	\$1,202	N/A	43%	365%
12510 Culturally Different; Communication Disorders	\$0	\$4,920	\$0	\$0	N/A	-100%	N/A
12520 Culturally Different; Compensatory	\$32,218	\$79,079	\$79,692	\$44,625	39%	-44%	-44%
12610 Learning Disability	\$0	\$0	\$0	\$560,723	N/A	N/A	N/A
12710 Equal Opportunity At Risk	\$38,677	\$55,291	\$61,716	\$64,099	66%	16%	4%
12810 Special Education Preschool	\$0	\$24,750	\$56,604	\$109,714	N/A	343%	94%
14100 Summer School Programs; Elementary	\$0	\$0	\$16,818	\$10,566	N/A	N/A	-37%
14200 Summer School Programs; Middle/Junior High School	\$0	\$0	\$0	\$3,704	N/A	N/A	N/A
14300 Summer School Programs; High School	\$39,364	\$60,299	\$19,785	\$30,048	-24%	-50%	52%
16100 Remediation Testing	\$4,003	\$0	\$7,374	\$5,589	40%	N/A	-24%
16200 Preventive Remediation	\$26,483	\$174,998	\$70,898	\$73,588	178%	-58%	4%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$0	\$107,704	\$11,712	\$40,976	N/A	-62%	250%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$476,266	\$659,822	\$576,442	-\$44,342	-109%	-107%	-108%
22110 Improvement of Instruction; Service Area Direction	\$2,173	\$0	\$0	\$11,164	414%	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$40,784	\$227,978	\$26,544	\$14,091	-65%	-94%	-47%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$42,131	\$24,701	\$62,843	N/A	49%	154%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$47,080	\$8,807	\$0	\$0	-100%	-100%	N/A
22220 Library/Media Services; School Library	\$108,497	\$162,968	\$183,538	\$177,396	64%	9%	-3%
22230 Library/Media Services; Audiovisual	\$1,963	\$846	\$263	\$0	-100%	-100%	-100%
22250 Library/Media Services; Computer Assisted Instruction Services	\$56,118	\$0	\$0	\$0	-100%	N/A	N/A
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$140,948	\$220,776	\$401,257	N/A	185%	82%
22360 Instruction, Related Technology; Network Support	\$0	\$418,188	\$332,662	\$408,194	N/A	-2%	23%
22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$6,724	\$0	\$0	N/A	-100%	N/A
22380 Instruction, Related Technology;Professional Development for Instruction, Focused Tr	\$0	\$2,539	\$0	\$0	N/A	-100%	N/A
22900 Other Support Service, Instructional Staff	\$0	\$74,859	\$127,905	\$134,850	N/A	80%	5%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$145,479	\$149,999	\$229,613	\$99,447	-32%	-34%	-57%
26497 2007 Account Code - Teachers Retirement Fund	\$247,298	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$5,405,441	\$8,254,427	\$7,913,222	\$8,026,837	48%	-3%	1%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$0	\$12,937	\$12,988	\$12,988	N/A	0%	0%
21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$30,972	\$60,206	N/A	N/A	94%
21130 Attendance and Social Work Services; Social Work Services	\$2,649	\$54,413	\$0	\$0	-100%	-100%	N/A
21210 Guidance Services; Service Area Direction	\$3,317	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$207,247	\$180,549	\$245,711	\$263,041	27%	46%	7%

School Corporation Expenditures by Expenditure Type
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South Adams Schools (35)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
21230 Guidance Services; Appraisal Services	\$1,120	\$947	\$1,572	\$0	-100%	-100%	-100%
21290 Guidance Services; Other Guidance Services	\$8,850	\$0	\$0	\$0	-100%	N/A	N/A
21310 Health Services; Service Area Direction	\$3,200	\$0	\$0	\$0	-100%	N/A	N/A
21320 Health Services; Medical Services	\$300	\$0	\$0	\$0	-100%	N/A	N/A
21330 Health Services; Dental Services	\$200	\$0	\$0	\$0	-100%	N/A	N/A
21340 Health Services; Nurse Services	\$23,984	\$38,402	\$50,273	\$49,410	106%	29%	-2%
21390 Health Services; Other Health Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21420 Psychological Testing	\$6,811	\$83	\$0	\$0	-100%	-100%	N/A
21430 Psychological Counseling	\$44,536	\$1,845	\$0	\$0	-100%	-100%	N/A
21890 Special Education Administration; Other Special Education Administration	\$23,272	\$0	\$0	\$0	-100%	N/A	N/A
24100 Office of The Principal	\$371,042	\$562,615	\$443,801	\$436,550	18%	-22%	-2%
24900 Other Support Services, School Administration	\$141,418	\$169,057	\$133,832	\$124,355	-12%	-26%	-7%
Student Instructional Support Total	\$837,947	\$1,020,848	\$919,149	\$946,550	13%	-7%	3%

Overhead and Operational

23110 Board of Education; Service Area Direction	\$21,951	\$27,754	\$25,607	\$33,660	53%	21%	31%
23150 Board of Education; Legal Services	\$66,846	\$37,477	\$9,384	\$10,801	-84%	-71%	15%
23160 Board of Education; Promotion Expenses	\$353	\$195	\$1,300	\$1,179	234%	> 500%	-9%
23190 Board of Education; Other Governing Body Services	\$12,010	\$9,716	\$15,561	\$5,871	-51%	-40%	-62%
23210 Executive Administration; Office of The Superintendent	\$157,677	\$232,130	\$200,265	\$192,347	22%	-17%	-4%
23290 Executive Administration; Other Executive Administration Services	\$12,565	\$216	\$1,050	\$1,060	-92%	391%	1%
25160 Fiscal Services; Financial Accounting	\$48,337	\$59,974	\$64,620	\$67,953	41%	13%	5%
25191 Other Fiscal Services; Refund of Revenue	\$60	\$15,760	\$44	\$104	73%	-99%	136%
25195 Other Fiscal Services; Bank Account Service Charge	-\$308	\$165	\$144	\$444	N/A	169%	207%
25300 Printing, Publishing, and Duplicating Services	\$50,529	\$40,426	\$56,139	\$34,424	-32%	-15%	-39%
25750 Personnel Services; Health Services	\$0	\$2,476	\$4,599	\$3,384	N/A	37%	-26%
25920 Ditch Assessments	\$248	\$201	\$267	\$267	7%	33%	0%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$996,535	\$1,199,837	\$1,031,807	\$1,078,247	8%	-10%	5%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$7,312	\$3,392	\$6,119	\$8,040	10%	137%	31%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$103,060	\$108,670	\$69,815	\$93,127	-10%	-14%	33%
26700 Operation and Maintenance of Plant Services; Insurance	\$129,058	\$101,578	\$81,019	\$66,865	-48%	-34%	-17%
27010 Student Transportation; Service Area Direction	\$7,402	\$0	\$0	\$4,333	-41%	N/A	N/A
27100 Student Transportation; Vehicle Operation	\$213,051	\$391,979	\$443,139	\$480,478	126%	23%	8%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$174,603	\$169,625	\$206,978	\$226,334	30%	33%	9%
27400 Student Transportation; Purchase of School Buses	\$114,646	\$89,258	\$76,149	\$129,172	13%	45%	70%
27500 Student Transportation; Insurance on Buses	\$27,993	\$10,797	\$12,138	\$11,573	-59%	7%	-5%
27900 Student Transportation; Other Student Transportation Services	\$13,933	\$33,594	\$25,881	\$19,510	40%	-42%	-25%
31200 Food Services Operations; Food Preparation and Dispensing	\$293,605	\$478,680	\$540,891	\$547,826	87%	14%	1%
31900 Other Food Services	\$0	\$3,705	\$9,457	\$9,778	N/A	164%	3%
Overhead and Operational Total	\$2,451,466	\$3,017,605	\$2,882,370	\$3,026,776	23%	0%	5%

Nonoperational

33200 Community Recreation	\$23,344	\$11,423	\$13,786	\$3,300	-86%	-71%	-76%
33400 Athletic Coaches	\$101,976	\$139,135	\$187,616	\$192,501	89%	38%	3%
33990 Other Community Services; Other	\$24,246	\$2,826	\$10,532	\$11,588	-52%	310%	10%
43000 Facilities Acquisition and Construction; Professional Services	\$74,348	\$400	\$0	\$0	-100%	-100%	N/A
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$11,289	\$0	\$0	\$0	-100%	N/A	N/A
45100 Building Acquisition, Construction and Improvements	\$838,515	\$394,742	\$171,477	\$156,367	-81%	-60%	-9%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$519,602	\$519,602	\$519,602	N/A	0%	0%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$28,352	\$9,200	\$2,259	\$36,383	28%	295%	> 500%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$12,560	\$16,919	\$10,513	-\$1,079	-109%	-106%	-110%

School Corporation Expenditures by Expenditure Type
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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$216,766	\$193,009	\$28,137	\$44,257	-80%	-77%	57%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$14,716	\$0	\$0	\$0	-100%	N/A	N/A
51100 Debt Services; Principal on Debt; Bonds	\$0	\$1,675,000	\$0	\$0	N/A	-100%	N/A
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$0	\$12,421	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$0	\$54,284	\$0	\$0	N/A	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$431,085	\$205,000	\$675,000	\$705,000	64%	244%	4%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$10,243	\$1,042,000	\$1,018,000	N/A	> 500%	-2%
60700 Nonprogramed Charges; Scholarships	\$0	\$656	\$188	\$75	N/A	-89%	-60%
Nonoperational Total	\$1,777,197	\$3,232,438	\$2,661,109	\$2,698,415	52%	-17%	1%
Prorated By Fund							
26491 2007 Account Code - PERF	\$119,226	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$437,378	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$32,320	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,069,190	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$691	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$51,531	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,710,336	\$0	\$0	\$0	N/A	N/A	N/A